

10-11-1999
10-11-1999
10-11-1999

WATER WORKS DISTRICT NO. 1 OF
PARISH OF KALIELENE, LOUISIANA
FINE PARISH, LOUISIANA
FINANCIAL REPORT
October 31, 1998 and 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 10-11-1999

TABLE OF CONTENTS

	<u>1908</u>
Independent Auditor's Report	1-2
Balance Sheets	1-4
Statements of Revenue, Expense and Changes in Retained Earnings	5
Statements of Changes in Fund Equity	6
Statements of Cash Flows	7
Notes to Financial Statements	8-14
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	15-16
Schedule of Findings and Questioned Costs	17-18
Schedule of Prior Year Findings	19

VICKI & THOMAS

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

2100 WEST PARK

PO BOX 1000

LAUREL, MISSISSIPPI 39024

Entity ID: 00000000, 00000000
Vicki & Thomas, CPAs

File number:
000000000000
000
000-000-0000

INDEPENDENT AUDITOR'S REPORT

Board of Directors,
Water Works District No. 1 of Evangeline Parish,
State of Louisiana,
Pine Prairie, Louisiana

We have audited the accompanying general purpose financial statements of Water Works District No. 1 of Evangeline Parish, State of Louisiana, a component unit of the Parish of Evangeline, State of Louisiana, as of and for the years ended October 31, 2000 and 1999, as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of The United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of Water Works District No. 1 of Evangeline Parish, State of Louisiana, a component unit of the Parish of Evangeline, Louisiana, as of October 31, 2000 and 1999, and the results of its operations and the changes in financial position for the years then ended in conformity with generally accepted accounting principles.

in accordance with Government Auditing Standards, we have also issued a report dated January 11, 2001, on our consideration of Water Works District No. 1's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Vijay L. Duggan

Vijay and Tulagan

January 11, 2001

WATER WORKS DISTRICT NO. 1 OF PARISH OF
EASTORVILLE, LOUISIANA
BALANCE SHEET
OCTOBER 31, 2000 AND 1999

ASSETS

	2000	1999
<u>Current Assets</u>		
Cash	\$ 24,065	\$ 38,083
Savings	80,800	100,880
Accounts Receivable	12,437	7,381
Prepaid Insurance	4,850	0,883
Accrued Interest Receivable	<u>337</u>	<u>1,373</u>
Total Current Assets	<u>122,489</u>	<u>148,497</u>
<u>Restricted Assets</u>		
Cash	<u>32,168</u>	<u>31,381</u>
<u>Property and Equipment</u>		
Equipment	174,904	167,380
Building	84,629	52,340
Water Works System	<u>288,810</u>	<u>505,140</u>
	548,343	724,860
Less Accumulated Depreciation	<u>(135,358)</u>	<u>(183,585)</u>
Total Property and Equipment	<u>412,985</u>	<u>541,275</u>
TOTAL ASSETS	<u>\$635,474</u>	<u>\$690,052</u>

See Notes to Financial Statements

WATER WORKS DISTRICT NO. 1 OF PARISH OF
STAMFORD, LOUISIANA
BALANCE SHEETS
OCTOBER 31, 2000 AND 1999

LIABILITIES AND FUND EQUITY

	<u>2000</u>	<u>1999</u>
<u>Current Liabilities</u>		
Accounts Payable	\$ 7,093	\$ 5,543
Accrued Expenses Payable	3,462	2,031
Interest Payable	1,634	1,973
Current Portion of Long-term Debt	<u>18,023</u>	<u>18,023</u>
total Current liabilities	<u>30,212</u>	<u>27,570</u>
<u>Payable From Restricted Assets</u>		
Water Deposits	<u>\$ 32,981</u>	<u>\$ 32,981</u>
<u>Long-Term Debt</u>		
Notes Payable	<u>85,023</u>	<u>84,023</u>
total liabilities	<u>148,216</u>	<u>144,574</u>
<u>Fund Equity</u>		
Contributed Equity	183,314	183,314
Retained Earnings	<u>262,783</u>	<u>287,888</u>
total Fund Equity	<u>446,097</u>	<u>471,202</u>
<u>TOTAL LIABILITIES AND FUND EQUITY</u>	<u>\$482,313</u>	<u>\$615,776</u>

See Notes to Financial Statements

WATER WORKS DISTRICT NO. 1 OF TOWN OF
EVANSELINE, ILLINOIS

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDING OCTOBER 31, 2018 AND 2017

	2018	2017
REVENUES		
Customer Meter Service	\$ 30,480	\$ 40,568
Connect and Disconnect Fee	3,666	7,815
Late Charges	3,474	3,328
Rental Fees	3,894	8,498
Miscellaneous	2,818	718
Total Revenues	\$ 44,332	\$ 60,927
OPERATING EXPENSES		
Salaries and Wages	58,808	55,833
Depreciation	24,466	25,588
Repairs and Maintenance	4,416	5,378
Telephone and Utilities	10,907	10,628
Materials and Supplies	13,888	8,743
Payroll Tax Expense	4,385	4,387
Board Fees	13,768	11,788
Professional Fees	3,369	3,800
Insurance	23,881	22,487
Office Supplies	3,884	2,853
Postage	3,487	3,458
Retirement	4,846	3,900
Truck Expense	8,888	3,483
Interest	9,988	4,873
Miscellaneous	8,388	2,713
Total Operating Expenses	\$ 177,824	\$ 162,282
Income (Loss) from Operations	\$ (133,492)	\$ (101,355)
NON-OPERATING REVENUES		
Gain on Sale of Assets	3,078	-
State Revenue Sharing	3,438	3,987
Ad Valorem Tax	34,373	34,361
Interest Earned	5,325	7,610
Total Non-Operating Revenues	\$ 46,214	\$ 45,958
Net (Loss)	\$ (87,278)	\$ (55,397)
Retained Earnings, Beginning	\$ 283,888	\$ 289,285
Retained Earnings, Ending	\$ 196,610	\$ 233,888

SEE NOTES TO FINANCIAL STATEMENTS

WATER WORKS DISTRICT NO. 1 OF PARISH OF
BOURBONNE, LOUISIANA
(STATEMENTS OF CHANGES IN FUND BALD)
FOR THE YEARS ENDED OCTOBER 31, 1991 AND 1992

	<u>CONTRIBUTED</u>	<u>RETAINED</u>	
	<u>CAPITAL</u>	<u>EARNINGS</u>	<u>TOTAL</u>
Balance at October 31, 1990	\$188,314	\$124,002	\$312,316
Ret. Earnings	_____	137,144	137,144
Balance at October 31, 1991	\$188,314	\$261,146	\$449,460
Ret. Earnings	_____	118,103	118,103
Balance at October 31, 1992	<u>\$188,314</u>	<u>\$379,249</u>	<u>\$567,563</u>

See Notes to Financial Statements

WATER WORKS DISTRICT NO. 1 OF PARISH OF
MASSACHUSETTS, LOUISIANA
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED OCTOBER 31, 2020 AND 2019

	2020	2019
Cash Flows from Operating Activities		
Net Income (Loss)	\$ (10,100)	\$ (37,144)
Non-Cash Expenses		
Depreciation	24,804	23,948
Decrease (Increase) in Savings	50,800	50,100
Decrease (Increase) in Accounts Receivable	15,320	(830)
Decrease (Increase) in Prepaid Insurance	2,424	(483)
Decrease in Accrued Interest Receivable	434	(82)
Decrease (Increase) in Restricted Assets	(860)	(833)
Increase (Decrease) in Accounts Payable	1,421	(278)
Increase (Decrease) in Accrued Expenses Payable and Interest Payable	1,883	11,599
Increase (Decrease) in Water Deposits	300	343
Net Cash Provided by Operations	<u>86,442</u>	<u>18,427</u>
Cash Flows from Investing Activities		
Disposal of Property and Equipment (Net)	2,308	-
Acquisition of Property and Equipment	<u>(12,873)</u>	<u>(9,870)</u>
Net Cash Used by Investing Activities	<u>(10,565)</u>	<u>(9,870)</u>
Cash Flows from Financing Activities		
Payments on loan	<u>(10,800)</u>	<u>(12,880)</u>
Net Cash Provided by Financing Activities	<u>(10,800)</u>	<u>(12,880)</u>
Net Increase (Decrease) in Cash	6,182	7,448
Cash at Beginning of Year	<u>18,882</u>	<u>10,436</u>
Cash at End of Year	<u>\$ 25,064</u>	<u>\$ 18,882</u>
Supplemental disclosures of Cash Flows		
Non-Cash Investing and Financial Transactions		
Purchase of Assets	\$ 13,875	\$ 0,875
Amount Financed	<u>-0-</u>	<u>-0-</u>
Net Cash Flow to Purchase assets	<u>\$ 13,875</u>	<u>\$ 0,875</u>
Interest Paid	<u>\$ 5,816</u>	<u>\$ 6,882</u>

See Notes to Financial Statements

WATER WORKS DISTRICT NO. 1 OF PARISH OF
EVANGELINE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
October 31, 2008 and 1998

Introduction

The Water District is governed by eight commissioners who are resident property taxpayers of the district. These eight commissioners are collectively referred to as the board of commissioners and are appointed by the Evangeline Parish Police Jury and the City of Pine Prairie. Vacancies are filled by the board making the original appointments. The water district was created to provide water within the district. The water district is a component unit of the Evangeline Parish Police Jury. The system has approximately 850 customers and employs 4 people. It is economically dependent upon the district it serves.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Evangeline Parish Water District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. If GASB is not applicable, FASB pronouncements will be adopted.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Evangeline Parish Police Jury is the financial reporting entity for Evangeline Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Evangeline Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

EVANGELINE PARISH WATER DISTRICT NO. 1
EVANGELINE PARISH
NOTES TO FINANCIAL STATEMENTS (Continued)

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury appoints a majority of the district's governing body, the district was determined to be a component unit of the Evangeline Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general governmental services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The Evangeline Parish Water District is organized and operated on a fund basis whereby a self-balancing set of accounts (Enterprise Fund) is maintained that comprises its assets, liabilities, fund equity, revenues, and expenses. The operations are financed and operated in a manner similar to a private business enterprise, where the intent of the governing body is that the cost (expenses, including depreciation of providing services on a continuing basis be financed or recovered primarily through user charges.

NORTHLINE PARISH WATER DISTRICT NO. 1
NORTHLINE PARISH
NOTES TO FINANCIAL STATEMENTS (Continued)

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Enterprise Fund is accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this Measurement focus, all assets and all liabilities associated with the operation of this fund is included on the balance sheet. The Enterprise Fund uses the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized at the time liabilities are incurred. The Enterprise Fund uses the following practices in recording certain revenues and expenses:

REVENUES

Revenues are recorded on the accrual basis of accounting.

EXPENSES

Expenses are recorded on the accrual basis of accounting.

E. CASH AND SAVINGS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments purchased with original maturities of 90 days or less. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Under state law, the district may invest in United States bonds, treasury notes or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost, all amounts are insured by the FDIC or collateralized by security agreements.

SWANSEALINE PARISH WATER DISTRICT NO. 1
SWANSEALINE PARISH
NOTES TO FINANCIAL STATEMENTS (Continued)

F. PREPAID ITEMS

Payments made to insurance companies for insurance that will benefit future periods beyond October 31, 2000, are recorded as prepaid insurance.

G. RESTRICTED ASSETS

Customer Security Deposits are recorded as restricted assets and the accompanying liability as a payable from restricted assets.

H. PROPERTY AND EQUIPMENT

Property and equipment are stated at cost. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets. Depreciation expense totaled \$24,804 and \$23,544 for the years ended October 31, 2000 and 1999, respectively. The cost of maintenance and repairs is charged to operations as incurred. Major renewals, betterments, and additions are capitalized. Interest costs during construction periods are capitalized. When capital assets are retired or disposed of, the cost of the asset and accumulated depreciation is eliminated from the accounts and the resulting gain or loss from such disposition is credited or charged to income, except that the gain or loss on assets traded in for new equipment is applied as an adjustment to the cost of the asset acquired. The estimated useful lives of these assets are as follows:

Equipment	5-10 years
Building	15-31.5 years
Water Works System	40-50 years

I. COMPENSATED ABSENCES

Employees of the Water District are entitled to two weeks of vacation. Each full time employee is allocated 5 days of sick leave per year, accumulating to 18 days, however all accrued sick leave is not a vested benefit and accordingly no liability has been recorded. Accrued vacation at October 31, 2000 and 1999 totaled \$1,000 and \$485 and is included in accrued expenses payable.

EVANGELINE PARISH WATER DISTRICT NO. 3
EVANGELINE PARISH
NOTES TO FINANCIAL STATEMENTS (Continued)

J. ALLOWANCE FOR DOUBTFUL ACCOUNTS

No allowance for doubtful accounts has been established because management believes all accounts receivable will be collected.

K. LONG-TERM LIABILITIES

Long-term liabilities are recognized within the Enterprise Fund.

L. FUND EQUITY

Contributed Capital

Grants, entitlements, or shared revenues received that are restricted for the acquisition or construction of capital assets are recorded as contributed capital. Contributed capital is not amortized based on the depreciation recognized on that portion of the assets acquired from such contributions.

2. RESTRICTED ASSETS

Restricted Assets consist of the following:

	2000	1999
Customer Deposits	\$32,163	\$31,361
Total Restricted Assets	<u>\$32,163</u>	<u>\$31,361</u>

3. AD VALOREM TAXES

Ad Valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the district in September or October and are actually billed to the taxpayers in November or December. Billed taxes become delinquent on January 1, of the following year. The district bills and collects its property taxes using the assessed values determined by the tax assessor of Evangeline Parish. For the year ended October 31, 2000, taxes of 12.86 mills were levied.

EVANGELINE PUBLIC WATER DISTRICT NO. 1
EVANGELINE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (Continued)

4. LONG TERM DEBT

Long - Term Debt consist of the following:

Certificates of indebtedness, series 1994, payable to Citizens Bank, dated July 1994, original amount of \$180,000 payable in 10 years at 5.04 per annum, secured by the Water System pledge and dedication of excess revenues including property tax collections.

	2000	1999
Long Term Debt	\$ 04,000	\$100,000
Less Current Maturities	<u>10,000</u>	<u>10,000</u>
Net Long Term Debt	<u>\$ 04,000</u>	<u>\$ 09,000</u>

Principal payments due on long-term Debt outstanding at October 31, 2000, during the next five years are as follows: 2001 - \$10,000; 2002 - \$10,000; 2003 - \$20,000; 2004 - \$20,000.

NOTE 5: COMPOSITION OF BOARD OF COMMISSIONERS

The board members received the following per diem:

Members	Meetings Attended	Total
Osia Cole Jr.		\$ 400
Johnny Johnson		1,300
Federick Theodoroux	24	1,300
L. D. Deshotel	24	900
George Vidrine, Vice President	22	1,400
William West, Jr. President	24	2,100
Louis Johnson	24	1,400
Alfred Olivier	22	1,300
Lura Smith	22	<u>1,320</u>
		<u>\$11,700</u>

NOTE 6: CONCENTRATION OF RISK

The Water System serves customers in and around the Village of Pine Prairie Louisiana.

KANSASVILLE PUBLIC WATER DISTRICT NO. 1
KANSASVILLE, MISSOURI
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 7: ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

VEE & THASLE

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

210 WEST 10TH

P.O. BOX 1000

SHREVEPORT, LOUISIANA 70501

SHREVEPORT, LA, U.S.A.
PHONE: 601-856-0100

SHREVEPORT
LOUISIANA
70501
601-856-0100

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Water Works District No. 1
Of Evangeline Parish
Pine Prairie, Louisiana 70574

We have audited the financial statements of the Water Works District No. 1 of Evangeline Parish as of and for the year ended October 31, 2003, and have issued our report thereon dated January 11, 2004. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Water Works District No. 1 of Evangeline Parish financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal control over financial reporting

In planning and performing our audit, we considered the Water Works District No. 1 of Evangeline Parish internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and

not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the organization ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the following reportable conditions described above is a material weakness.

Finding: The segregation of duties is inadequate to provide effective internal control.

Cause: The condition is due to a limited number of personnel.

Recommendation: No action is recommended.

Management's Response: We concur in the findings.

This report is intended for the information of the audit committee, management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Vige & Tujeano
Vige & Tujeano
January 11, 2013

WATER WORKS DISTRICT NO. 1 OF PARISH OF
KOVACHEVINE, LOUISIANA
Schedule of Findings and Questioned Costs
Year Ended October 31, 2000

We have audited the financial statements of Water Works District No. 1 of Kovachevine Parish as of and for the year ended October 31, 2000, and have issued our Report Thereon dated January 11, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of October 31, 2000, resulted in an unqualified opinion.

Section I. Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal control
material weaknesses Yes No Reportable Conditions Yes No

Compliance
Compliance Material to Financial Statements Yes No

b. Federal Awards

Internal Control
Material Weaknesses Yes No Reportable Conditions Yes No

Section II. Financial Statement Findings

2000-1. Segregation of Duties

Findings: In reviewing the internal control structure, we noted inadequate segregation of duties existed in all areas of the financial cycle.

Cause: Inadequate segregation of duties exists due to the limited number of personnel performing the administrative functions. Due to the lack of resources, the Corporation is unable to implement a segregated system of internal control.

Recommendation and response: Management is aware of and has evaluated this inadequacy and concluded that the related costs

MAKER WORKS DISTRICT NO. 1 OF PARISH OF
EVEREGLADE, LOUISIANA
Schedule of Findings and Questioned Costs (Continued)
Year Ended October 31, 2000

versus benefits to be achieved does not justify the additional personnel it would require to establish an adequate segregation. We are in agreement with the Corporation that it would not be cost beneficial as possible with the limited resources available to create a segregated accounting environment.

Section III. Federal Award Findings and Questioned Costs

There are no audit findings related to any federal award program for the year ended October 31, 2000.

WATER WORKS DISTRICT NO. 1 OF PARISH OF
EVANGELINE, LOUISIANA
Schedule of Prior Year Findings
Year Ended October 31, 2000

Section I. Internal Control and Compliance Material to the
Financial Statements

#1999-1: Segregation of Duties

Findings: There is lack of segregation of duties in all areas of the financial cycle.

Recommendation and current status: Water Works District No. 1 of Evangeline Parish is aware of this problem and we are in agreement with them that it would not be cost beneficial as possible with the limited resources available to create a segregated accounting environment.

This finding is repeated for the year ended October 31, 2000, and is described in #1999-1 in the schedule of findings and questioned costs; however, Water Works District No. 1 of Evangeline Parish has segregated as much as it can based on available resources.

Section II. Internal Control and Compliance Material to Federal
Awards

There were no audit findings related to any federal award program for the year ended October 31, 2000.